



State of Washington  
Department of Revenue  
PO Box 34052  
Seattle, WA 98124-1052

☐ Regular Return      ☐ Amended Return      ☐ Supplemental Return

CITY STATE ZIP \_\_\_\_\_

If your business closed, indicate date: \_\_\_/\_\_\_/\_\_\_  
For additional information, see note 5 on page 2.

TOTAL B&O

## TOTAL STATE SALES &amp; USE

★ If you qualify, attach penalty waiver request and check (✓) this box. ☐  
(See note number 4 on page 2)

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*To inquire about the availability of this notice in an alternate format for the visually impaired or in a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.*

## For Your Information

An amended tax return is submitted to show corrected figures resulting from a change in the revenue reported on the originally filed excise tax return.

**Note:** *If you have an increase in gross revenue and no Small Business Credit was computed on the original return, file a supplemental return. See page 5.*

There are three ways to file an amended tax return:

1. Use the Department's Multi-Purpose Combined Excise Tax Return. Check the Amended Return box at the top of the form.
2. Make a photocopy of the original return. Line through the incorrect figures and replace them with the correct figures in another color ink. Write "Amended Return" at the top of the return. See page 3.
3. Submit a Schedule of Amended Figures. See spreadsheet information, page 4.

### Steps for filing an amended return:

- 1) Submit an amended return only for those periods within the statute of limitations. The statute of limitations allows a credit or refund for taxes paid within the previous four years plus the current year based on the date the request is received by the Department. A credit adjustment cannot be made for taxes paid prior to the statutory period. The postmark date is accepted as the official date of receipt for any mailed requests.

Calendar Year	Statute of Limitations: 4 years Plus Current	Past Statute: Not Accepted
1999	1995	1994
2000	1996	1995
2001	1997	1996

**Example:** On June 30, 1999, a taxpayer filed amended returns for the years 1994–1998. Calendar year 1994 amended returns will not be accepted because they are past the statutory period.

- 2) Write your registration number and the correct reporting period on the Multi-Purpose Combined Excise Tax Return.
- 3) Prepare an amended return with all information listed as it should have been originally reported. Please round off to the nearest whole dollar by dropping amounts that are less than \$ .50 and rounding up amounts that are \$ .50 or more.
- 4) File one amended return for each return period originally filed. When amending returns, calculate tax based on the rate(s) shown on your original return.

**Note:** *You may also use a spreadsheet as long as the Excise Tax Return format is followed and all pertinent information is included. See page 4.*

- 5) Attach a copy of the corrected tax return Deduction Detail sheet if deductions are being adjusted.
- 6) Attach a corrected Multiple Activities Tax Credit (Schedule C) if it was included with the original return. Any adjustment to the Business and Occupation Tax may result in an adjustment to Schedule C.
- 7) Compute penalties at the same rate used on the original return. **Note:** *If the original return was filed timely then no penalty is due.*
- 8) **Attach a full explanation for all adjustments to your Amended or Supplemental Return.**

Adjustments that result in a credit can be given in the form of a credit or requested as a refund.

**Note:** *If you receive a credit notice, please use it on your next Combined Excise Tax Return.*

Mail Amended Returns to the address on page 6 or hand deliver to the nearest Department of Revenue office, listed on the back page of this brochure.

## Amended Return (Using a Multi-Purpose Return)

This is an example of an amended return using a **Multi-Purpose Combined Excise Tax Return**: Jayda's Accounting Services Corporation provides accounting services and sales of software at retail and wholesale. Jayda, also, occasionally works on commission.

For the second quarter of 1998, Jayda's originally reported: \$10,000 Retailing, Retail Sales, Local Sales and RTA

\$ 4,000 Selected Business Services  
\$ 1,000 Service & Other Activities

Later, Jayda was presented with a resale certificate for \$2,000 of her retail sales. She also found she had reported \$500 of her commission income with her Accounting Services income.

The income reported under Retailing & Retail Sales has been corrected from \$10,000 to \$8,000 and has increased Wholesaling to \$2,000. Jayda has reduced her gross income reported under Selected Business Services from \$4,000 to \$3,500 and increased her gross income under Service & Other to \$1,500.

**Please Note:** When amending returns, calculate tax based on the rate(s) shown on your original return.

A. Write "Amended Return" on the top of the return and/or check the appropriate box at the top of the return.

B. Enter your amended figures on the tax return.

**Note:** The taxable amounts for Retail Sales (Code 01) and Local Sales Tax (Code 45) must match. By reducing your local sales tax taxable amount, the amount of your credit may increase. Check the Local Sales Tax flyer for correct rates and location codes.

C. When submitting an amended return, you are required to submit an explanation of amendment.

**Example:** "Our retail sales were overstated by \$2,000 because a customer did not provide us with a resale certificate until after we filed the original return. Therefore, we are decreasing our retail sales and increasing our Wholesaling by \$2,000.

We also reported \$500 of our commission income on the Selected Business Services line in error. Therefore, we are reducing

our Selected Business Services and increasing the Service and Other Activities amount by \$500. If you have any questions we can be reached at (xxx) xxx-xxxx."

**Note:** Please indicate whether you would prefer a credit or a refund by checking the box at the bottom of the return or including it in your explanation.

D. Please provide us with a current telephone number where you can be reached during business hours.

### Don't Forget!

**\* Effective July 1, 1998:** The Selected Business Services and the Financial Business Services B&O tax classifications merged with the Service and Other Activities B&O tax classification, reducing the tax rate to .015 (1.5%).

State of Washington Department of Revenue PO Box 34051 Seattle, WA 98124-1051		Period <b>April-May-June 1998</b>	Year <b>98</b>				
<b>MULTI-PURPOSE COMBINED EXCISE TAX RETURN</b>							
<input type="checkbox"/> Regular Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Supplemental Return							
NAME <b>Jayda Doe</b>		REG NO. <b>601-000-000</b>					
FIRM NAME <b>Jayda's Accounting Services Corp</b>							
STREET ADDRESS <b>100 Cherry Way North</b>							
CITY, STATE, ZIP <b>Seattle WA 98000</b>							
<b>Amended Return</b>							
Please make any address changes above. Check if this change is your <input type="checkbox"/> business location, <input type="checkbox"/> mailing address, or <input type="checkbox"/> both. If your business closed, indicate date: ____/____/____. For additional information, see note 5 on page 2.							
<b>I STATE BUSINESS AND OCCUPATION TAX</b>							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat/Whise, Mtg Wheat into Flour, Raw Seafood, Soybean & Canola Processing	30				.00138	
3	Travel Agent Com/Spitting or Prop Dried Peas	28				.00275	
4	Intl Charter Freight Brokers and Stevedoring	18				.00363	
5	Insurance Agents/Insurance Brokers Commis	14				.0055	
6	Manufacturing Fresh Fruits and Vegetables	21				.00330	
7	Processing for Hire/Printing and Publishing	10				.00484	
8	Manufacturing	07				.00484	
9	Wholesaling Wheat, Oats, Corn, Barley, Dry Peas, Dry Beans, Lentils, Tricale, Canola	15				.00011	
10	Internal Dist - 2 or More Outlets - No Sales	06				.00484	
11	Wholesaling	03	2,000.00		2,000.00	.00484	10.00
12	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
13	Public or Nonprofit Hospitals	55				.015	
14	Selected Business Services	58	3,500.00		3,500.00	.02	70.00
15	Financial Business Services	72				.016	
16	Cleanup of Radioactive Waste for US Gov't	83				.00471	
17	Service & Other Activities	04	1,500.00		1,500.00	.0175	26.00
18	Retailing of Interstate Transportation Equip	19				.00484	
19	Retailing	02	8,000.00		8,000.00	.00471	38.00
							<b>144.00</b>
GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME				* Deductions taken but not explained on pages 3 and 4 will be disallowed. TOTAL B&O			
<b>II STATE SALES AND USE TAX</b>							
20	Retail Sales (also complete local tax section)	01	8,000.00		8,000.00	.065	520.00
21	Use Tax (also complete local tax section)	05				.065	
Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid							
<b>LOCAL CITY AND/OR COUNTY SALES AND USE TAX</b>							
Local Sales Tax (Enter applicable rate of tax) Code 45 Total Taxable Amount must be the same as line 17, column 3, Taxable Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
23	1726	8,000.00	.017	136.00			
24							
25							
26							
27							
TOTAL LOCAL SALES TAX			29	136.00			
Local Use Tax (Enter applicable rate of tax) Code 46 Total Taxable Amount must be the same as line 17, column 3, Taxable Amount							
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.			
30							
31							
32							
TOTAL LOCAL USE TAX			34				
Tax Classification				Code	Taxable Amount	Rate	Tax Due
Regional Transit Authority (RTA)				89	8,000.00	.004	32.00
King Cnty Food/Bev				90		.005	
Include Letter of Explanation							
* Please check (✓) if you prefer a <input type="checkbox"/> Credit or <input type="checkbox"/> Refund							
<b>VII TOTALS</b>							
Line No.	Item						
35	Total All Tax Due from page 1						832.00
36	Total All Tax Due from page 2, line 69						
37	Rental Car Tax (attach Rental Car Tax Addendum)						
38	Subtotal (add lines 35-37)						832.00
39	Credit (from page 2, line 78)						70.00
40	Subtotal (subtract line 39 from line 38)						762.00
41	Penalty (see note number 4 on page 2) *						
42	Interest						
Total Amount Owed (add lines 40 - 42)						762.00	

# Amended Return

(Using a photocopy of original return)

This is an example of an amended return **using a photocopy of your original return**: Jayda's Burger Barn gross income reported under Retailing and Retail Sales Tax has been corrected from \$13,000 to \$10,000. Jayda also reported Litter Tax of \$10,000 and has reduced it to the correct amount of \$7,000. The \$7,000 represents the amount of the restaurant's 'to go' orders.

**Please Note:** When amending returns, calculate tax based on the rate(s) shown on your original return.

**A.** Write "Amended Return" on the top of the return.

**B.** Cross out the original figures and write in the amended figures.

**Note:** The taxable amounts for Retail Sales (Code 01) and Local Sales (Code 45) Tax must match. By reducing your local sales tax taxable amount, the amount of your credit may increase. Check the Local Sales Tax flyer for correct rates and location codes.


**C.** When submitting an amended return, you are required to submit an explanation of amendment.

**Example:** "We have submitted an amended return for the January 1999 period. We discovered that our Retailing and Retail Sales Tax gross figures were overstated by \$3,000 because we included some of the December 1998 figures with our current month's figures in error. Our Litter Tax was also overstated because we reported all of our food sales instead of only reporting our 'to go' orders. Please send us a refund for the overpayment. If you have any questions we can be reached at (xxx) xxx-xxxx."

**D.** Please provide us with a current telephone number where you can be reached during business hours.

## Don't Forget!

**\* Effective January 1, 1999:** RCW 82.19.010 requires persons reporting litter tax to do so according to their assigned reporting frequency. Beginning in January 1999, persons reporting monthly will report and pay litter tax each month. Persons reporting quarterly will report and pay the tax each quarter. Persons reporting annually will report and pay the tax on the annual return.



State of Washington  
Department of Revenue  
PO Box 34051  
Seattle, WA 98124-1051

**JANUARY 1999**

**01**  
**99**

### COMBINED EXCISE TAX RETURN

FIRM NAME: Jayda Doe PERMIT: 601-000-000

STREET ADDRESS: Jayda's Burger Barn

CITY, STATE, ZIP: 100 Cherry Lane

CITY, STATE, ZIP: Seattle, WA 98000

## Amended Return

Please make any address changes above. Check if this change is your: ☐ business location, ☐ mailing address, or ☐ both.

I STATE BUSINESS AND OCCUPATION TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc. Perish Meat-Whise, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Processing	30				.00138	
3	Travel Agent Com; Intl Charter Freight Brokers and Supervision	28				.00275	
4	Insurance Agents/Insurance Brokers Commis	14				.00484	
5	Manufacturing Fresh Fruits and Vegetables; Splitting or Processing	21				.00138	
6	Processing for Hire/Printing and Publishing	10				.00484	
7	Manufacturing	07				.00484	
8	Royalties; Child Care	80				.00484	
9	Wholesaling	03				.00484	
10	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
11	Public or Nonprofit Hospitals	55				.015	
12	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	83				.00471	
13	Service & Other Activities	04				.015	
14	Retailing of Interstate Transportation Equip	19				.00484	
15	Retailing	02	10,000	13,000	00		
					10,000	13,000	00
						.00471	47 61 00
							<b>TOTAL B&amp;O 47 61 00</b>

\*Deductions taken but not explained on pages 3 and 4 will be disallowed.

II STATE SALES AND USE TAX							
Line No.	Tax Classification	Code	Column 1 Gross Amount	Column 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
16	Retail Sales (also complete local tax section)	01	10,000	13,000	00	.065	650 845 00
17	Use Tax (also complete local tax section)	05				.065	
							<b>TOTAL STATE SALES &amp; USE TAX 650 845 00</b>

GROSS AMOUNTS FOR RETAILING AND RETAIL SALES MUST BE THE SAME

LOCAL CITY AND/OR COUNTY SALES AND USE TAX						
Local Sales Tax (Enter applicable rate of tax) Code 45				Total Taxable Amount must be the same as line 16, column 3, Taxable Amount		
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.		
18	1726	10,000	13,000	00	.017	170 221 00
19						
20						
21						
22						
						<b>TOTAL LOCAL SALES TAX 170 221 00</b>

Local Use Tax (Enter applicable rate of tax) Code 46				Total Taxable Amount must be the same as line 17, column 3, Gross Amount	
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.	
23					
24					
25					
					<b>TOTAL LOCAL USE TAX</b>

Tax Classification	Code	Taxable Amount	Rate	Tax Due		
Regional Transit Authority (RTA)	89	10,000	13,000	00	.004	40 52 00
King Cnty Food/Bev	90	10,000	13,000	00	.005	50 65 00
Litter Tax	36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
90	10,000	13,000	00	.005	50 65 00
36	7,000	10,000	00	.00015	1 2 00

**Local Sales Tax (Enter applicable rate of tax) Code 45**

Total Taxable Amount must be the same as line 16, column 3, Taxable Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
26				
27				
28				
29				
30				
31				
32				
33				
				<b>TOTAL</b>

**Local Use Tax (Enter applicable rate of tax) Code 46**

Total Taxable Amount must be the same as line 17, column 3, Gross Amount

Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23				
24				
25				
				<b>TOTAL</b>

**Tax Classification**

Code	Taxable Amount	Rate	Tax Due		
89	10,000	13,000	00	.004	40 52 00
9					

## ***Amended Return*** ***(Using a Schedule of Amended Figures)***

An alternative to filing amended tax returns is to **submit a schedule of amended figures**. To properly prepare a schedule, show all figures as they should have been reported on the original return(s). The schedule must provide the Department with sufficient information to compute the differences in income, deductions, local taxes and any penalties for as many return periods as needed. Due to the statute of limitations, the schedule may include figures from only the four previous years plus the current year (see table on page 1).

**When submitting a schedule of amended figures, please remember to:**

- ◆ List the tax registration number for the business on all pages of the schedule.
- ◆ Report all information using the same frequency as that on the original Combined Excise Tax Returns (Monthly, Quarterly, or Annual).

- ◆ Clearly mark the periods amended (for example, 1/96, Q1/97, A/98).
- ◆ When amending returns, calculate tax based on the rate(s) shown on your original return. Please include the rates on your schedule.
- ◆ Attach a complete explanation for adjustments.

**Example:** "Smith's Boat Anchors completed an internal audit of their financial records. During 1996, the business reported gross retail income without removing the Combined State and Local Sales Tax. The retail income prior to removing the 8.2% tax was \$993.28 for Q1/96 and \$1,986.55 for Q2/96. The formula for removing the Combined State and Local Sales Tax is to divide the reported gross retail income by 1.082. The correct retail income is \$918.00 for Q1/96 (\$993.28 divided by 1.082) and \$1,836.00 for Q2/96 (\$1,986.55 divided by 1.082). A prepared schedule is shown below."

Schedule of Amended Figures Smith's Boat Anchors PO Box 111 Anytown USA 00000 Reg. # 601-000-000						
Tax Classification	Quarter 1, 1996			Quarter 2, 1996		
	Gross Income Amount	Rate	Tax Due	Gross Income Amount	Rate	Tax Due
Wholesaling	5,000.00	.00506	25.00	7,000.00	.00506	35.00
Retailing	918.00	.00471	4.00	1,836.00	.00471	9.00
State Retail Sales Tax	918.00	.065	60.00	1,836.00	.065	119.00
Local Retail Sales Tax 1724 - Redmond	-0-	.017	-0-	1,377.00	.017	23.00
Local Retail Sales Tax 1726 - Seattle	918.00	.017	16.00	459.00	.017	8.00
<b>Subtotal</b>			105.00			194.00
Small Business Credit			-29.00			-44.00
<b>TOTAL TAX DUE</b>			76.00			150.00
<b>Explanation: Sales Tax was inadvertently included in gross income on the original return.</b>						

**Please Note:** *This sample shows one possible format for preparing a schedule of amended figures. Other formats are acceptable as long as all necessary information is included.*

(Increase in gross revenue)

**Example:** Jayda's Retail Outlet had retail sales for September 1997 that were reported on the Retailing, Retail Sales, and Local Sales Tax lines using the gross income figure of \$15,000. A review of the business records on November 30, 1999 shows September retail sales were actually \$18,000. This is a \$3,000 increase in the gross income. The example return shows the increase of \$3,000 in gross receipts and \$308 in additional tax and interest due. A payment of \$308 should accompany this return.

**A.** Write "Supplemental Return" on the top of the return and/or check the appropriate box at the top of the return.

**B.** Enter the amount representing the increase in gross income under the appropriate tax classifications on the tax return and compute the additional tax due.

C. Compute the amount of interest due. (See instructions on page 6.)


**D.** Enter the total amount owed. (The subtotal + interest = total amount owed.)

**E.** When submitting a Supplemental Return, you are required to submit an explanation of amendment.

**Example:** "Our retail sales were understated by \$3,000 because of a bookkeeping error."

**F.** Please provide us with a current telephone number where you can be reached during business hours.

- A September 1997 return due October 25, 1997 and paid November 30, 1997
- November 30, 1999 is the 334<sup>th</sup> day of 1999
- $334 \text{ divided by } 365 = .9151$
- Interest Rate =  $.9151 \times 7\% (.07) \text{ for } 1999 = .0641$
- Add .0641 for 1999 and 7% (.07) for 1998 (See Interest Rate Table on page 6)
- Interest Rate =  $.0641 + .07 = .1341$
- Multiply the interest rate (.1341) by the subtotal on your return (\$272.00) = \$36.00 interest due
- Enter the \$36.00 on the 'interest' line of the return

 State of Washington Department of Revenue PO Box 34051 Seattle, WA 98124-1051	Period <span style="border: 1px solid black; padding: 2px;">SEPTEMBER 1997</span> Year <span style="border: 1px solid black; padding: 2px;">09</span>
<b>MULTI-PURPOSE COMBINED EXCISE TAX RETURN</b> <input type="checkbox"/> Regular Return <input type="checkbox"/> Amended Return <input type="checkbox"/> Supplemental Return	
NAME <u>Jayda Doe</u> REG NO. <u>601-000-000</u>	
FIRM NAME <u>Jayda's Retail Outlet</u>	
STREET ADDRESS <u>100 Cherry Way North</u>	
CITY STATE ZIP <u>Seattle, WA 98000</u>	

## Supplemental Return

Please make any address changes above. Check if this change is your ☐ business location, ☐ mailing address, or ☐ both.

I STATE BUSINESS AND OCCUPATION TAX				If your business closed, indicate date: ____/____/____ For additional information, see note 5 on page 2			
Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc. Perish Meat-Whse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola	30				.00138	
6	Manufacturing Fresh Fruits and Vegetables	21				.00330	
7	Processing for Hire/Printing and Publishing	10				.00484	
8	Manufacturing	07				.00484	
9	Wholesaling Wheat, Oats, Corn, Barley, Dry Peas, Dry Beans, Lentils, Tricale, Canola	15				.00011	
10	Internal Dist - 2 or More Outlets - No Sales	06				.00484	
11	Wholesaling	03				.00484	
12	Warehousing, Radio & TV Broadcasting, Public Road Construction/Seawall Contracting	11				.00484	
13	Public or Nonprofit Hospitals	55				.015	
14	Selected Business Services	58				.02	
15	Financial Business Services	72				.016	
16	Cleanup of Radioactive Waste for US Gov't	83				.00471	
17	Service & Other Activities	04				.0175	
18	Retailing of Interstate Transportation Equip	19				.00484	
19	Retailing	02	3,000.00		3,000.00	.00471	14.00
			* Deductions taken but not explained on pages 3 and 4 will be disallowed.		TOTAL B&O		14.00

## II STATE SALES AND USE TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 3 & 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
20	Retail Sales (also complete local tax section)	01	3,000.00		3,000.00	.065	195.00
21	Use Tax (also complete local tax section)	05				.065	
			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid				

## LOCAL CITY AND/OR COUNTY SALES AND USE TAX

Local Sales Tax (Enter applicable rate of tax)				Code 45
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
23	1726	3,000.00	.017	51.00
24				
25				
26				
27				
TOTAL LOCAL SALES TAX		3,000.00	29	51.00

## LOCAL USE TAX (Enter applicable rate of tax)

Local Use Tax (Enter applicable rate of tax)				Code 46
Total Taxable Amount must be the same as line 17, column 3, Taxable Amount				
Line No.	Location Code	Taxable Amount	Rate	Tax Due City or Co.
30				
31				
32				
TOTAL LOCAL USE TAX			34	

## V III TOTALS

Line No.	Item	Total
35	Total All Tax Due from page 1	272.00
36	Total All Tax Due from page 2, line 69	
37	Rental Car Tax (attach Rental Car Tax Addendum)	
38	Subtotal (add lines 35-37)	272.00
39	Credit (from page 2, line 78)	
40	Subtotal (subtract line 39 from line 38)	272.00
41	Penalty (see note number 4 on page 2) ★	
42	Interest	36.00
Total Amount Owed (add lines 40 - 42)		308.00

☐ If you qualify, attach penalty waiver request and check (✓) this box.



## Calculating Interest

Interest on all deficiencies shall be accrued at the variable interest rate per RCW 82.32.050. Interest will be computed on a daily basis.

### To compute interest for returns due in 1999:

1. Count the number of days from the first day of the month following the month the return was due to the date of payment.
2. Divide the number by 365.
3. Multiply the resulting figure from step 2 by 7% (.07) (interest rate for 1999).
4. Multiply the figure calculated in step 3 by the tax owed. This is the interest due.

### To compute interest for returns due in 1998:

1. Count the number of days from January 1, 1999 to the date of payment.
2. Divide the number by 365.
3. Multiply the resulting figure from step 2 by 7% (.07) (interest rate for 1999).
4. Multiply the figure calculated in step 3 by the tax owed. This is the interest due.

### To compute interest for returns due prior to 1998:

Repeat steps 1-3 and add the interest rate for each year prior to 1998 as applicable. (See the Variable Interest Rate Table below.) Take the resulting figure and multiply by the tax owed for a particular year. This is the interest due.

**Example:** Filing a Supplemental Return for September 1995 on November 30 1999.

#### 1999 interest:

$$334 \div 365 = .9151 \times .07 \text{ (for 1999)} = .0641$$

.0641	1999
.07	1998
.08	1997
.08	1996

$$.2941 \times (\text{tax owed}) = \text{interest due}$$

**Interest Table**

Year	Interest Rate
1995	7%
1996	8%
1997	8%
1998	7%
1999	7%

## Balance Due or Credit Notice Adjustments

When you receive a Balance Due or Credit Notice, **please read the explanation carefully**. A Balance Due or Credit Notice is issued using the information available on your tax return. You may have information that will adjust or cancel the notice. To inform the Department that a notice needs to be corrected, write a simple explanation on the notice and return it to the Department of Revenue. If you need further information before the due date, call the number shown on the notice. You may be asked to send documentation to assist in adjusting the discrepancy. File an amended return, supplemental return, or schedule of amended figures if:

- ◆ There are other tax periods not listed on the notice that need to be adjusted; or
- ◆ The adjustment is too complicated to handle over the phone; or
- ◆ A detailed explanation is needed.

If you question the amount owed on the Balance Due Notice, pay the amount your records indicate you owe by the due date listed. Include an explanation regarding the balance owing with your payment.

Amended Returns, Schedules of Amended Figures, Supplemental Returns, and Balance Due or Credit Notice Adjustments can be hand delivered to the Department of Revenue Office nearest you or mailed to:

Department of Revenue  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

***Please continue mailing all original Combined Excise Tax Returns to the address listed on the tax return.***

### Did you remember to:

- Use the correct tax rate?
- Compute the Small Business Credit?
- Write your tax registration number on all paperwork?
- Write the correct period(s) on each return or schedule?
- Include an explanation for your adjustments?
- Sign, date the return, and include a daytime phone number where you can be reached?
- Keep a copy of all returns and schedules for your records?
- Calculate tax based on the rate(s) shown on your original return?
- Attach a copy of the corrected tax return Deduction Detail sheet if deductions are being adjusted?





### Monthly Small Business B&O Tax Credit Table

If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$36	Equal to the Amount of B&O Tax Due
\$36	\$41	\$35
\$41	\$46	\$30
\$46	\$51	\$25
\$51	\$56	\$20
\$56	\$61	\$15
\$61	\$66	\$10
\$66	\$71	\$ 5
\$71	Or more	\$ 0

#### How to Determine Your Small Business Credit

**Step 1:** Determine the amount of Business and Occupation (B&O) tax due.

◆ **Returns prior to July 1998:** On page 1, STATE BUSINESS AND OCCUPATION TAX, add B&O lines 1-19, column 5, Tax Due.

◆ **Returns from July 1998 to present:** On page 1, STATE BUSINESS AND OCCUPATION TAX, add B&O lines 1-15, column 5, Tax Due.

**Step 2:** Locate the total B&O tax due in the table above.

**Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

**Step 4:** On page 2, CREDITS, write this amount on the Small Business B&O Tax Credit (Credit ID 815) line.

**Note:** *If your total B&O tax due is less than \$36, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*



### Quarterly Small Business B&O Tax Credit Table

If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:	If Your Total B&O Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than		At Least	But Less Than	
\$ 0	\$106	Equal to the Amount Of B&O Tax Due	\$156	\$161	\$55
			\$161	\$166	\$50
\$106	\$111	\$105	\$166	\$171	\$45
\$111	\$116	\$100	\$171	\$176	\$40
\$116	\$121	\$ 95	\$176	\$181	\$35
\$121	\$126	\$ 90	\$181	\$186	\$30
\$126	\$131	\$ 85	\$186	\$191	\$25
\$131	\$136	\$ 80	\$191	\$196	\$20
\$136	\$141	\$ 75	\$196	\$201	\$15
\$141	\$146	\$ 70	\$201	\$206	\$10
\$146	\$151	\$ 65	\$206	\$211	\$ 5
\$151	\$156	\$ 60	\$211	Or more	\$ 0

#### How to Determine Your Small Business Credit

**Step 1:** Determine the amount of Business and Occupation (B&O) tax due.

◆ **Returns prior to July 1998:** On page 1, STATE BUSINESS AND OCCUPATION TAX, add B&O lines 1-19, column 5, Tax Due.

◆ **Returns from July 1998 to present:** On page 1, STATE BUSINESS AND OCCUPATION TAX, add B&O lines 1-15, column 5, Tax Due.

**Step 2:** Locate the total B&O tax due in the table above.

**Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

**Step 4:** On page 2, CREDITS, write this amount on the Small Business B&O Tax Credit (Credit ID 815) line.

**Note:** *If your total B&O tax due is less than \$106, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*



# ANNUAL SMALL BUSINESS B&O TAX CREDIT TABLE

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$ 0	\$421	Equal to the Amount of B&O Tax Due
\$421	\$426	\$420
\$426	\$431	\$415
\$431	\$436	\$410
\$436	\$441	\$405
\$441	\$446	\$400
\$446	\$451	\$395
\$451	\$456	\$390
\$456	\$461	\$385
\$461	\$466	\$380
\$466	\$471	\$375
\$471	\$476	\$370
\$476	\$481	\$365
\$481	\$486	\$360
\$486	\$491	\$355
\$491	\$496	\$350
\$496	\$501	\$345
\$501	\$506	\$340
\$506	\$511	\$335
\$511	\$516	\$330
\$516	\$521	\$325
\$521	\$526	\$320
\$526	\$531	\$315
\$531	\$536	\$310
\$536	\$541	\$305
\$541	\$546	\$300
\$546	\$551	\$295
\$551	\$556	\$290
\$556	\$561	\$285

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$561	\$566	\$280
\$566	\$571	\$275
\$571	\$576	\$270
\$576	\$581	\$265
\$581	\$586	\$260
\$586	\$591	\$255
\$591	\$596	\$250
\$596	\$601	\$245
\$601	\$606	\$240
\$606	\$611	\$235
\$611	\$616	\$230
\$616	\$621	\$225
\$621	\$626	\$220
\$626	\$631	\$215
\$631	\$636	\$210
\$636	\$641	\$205
\$641	\$646	\$200
\$646	\$651	\$195
\$651	\$656	\$190
\$656	\$661	\$185
\$661	\$666	\$180
\$666	\$671	\$175
\$671	\$676	\$170
\$676	\$681	\$165
\$681	\$686	\$160
\$686	\$691	\$155
\$691	\$696	\$150
\$696	\$701	\$145
\$701	\$706	\$140

If Your Total Business & Occupation Tax is:		Your Small Business B&O Tax Credit is:
At Least	But Less Than	
\$706	\$711	\$135
\$711	\$716	\$130
\$716	\$721	\$125
\$721	\$726	\$120
\$726	\$731	\$115
\$731	\$736	\$110
\$736	\$741	\$105
\$741	\$746	\$100
\$746	\$751	\$ 95
\$751	\$756	\$ 90
\$756	\$761	\$ 85
\$761	\$766	\$ 80
\$766	\$771	\$ 75
\$771	\$776	\$ 70
\$776	\$781	\$ 65
\$781	\$786	\$ 60
\$786	\$791	\$ 55
\$791	\$796	\$ 50
\$796	\$801	\$ 45
\$801	\$806	\$ 40
\$806	\$811	\$ 35
\$811	\$816	\$ 30
\$816	\$821	\$ 25
\$821	\$826	\$ 20
\$826	\$831	\$ 15
\$831	\$836	\$ 10
\$836	\$841	\$ 5
\$841	or more	\$ 0

## How to Determine Your Small Business Credit

**Step 1:** Determine the total Business and Occupation (B&O) tax due.

**Step 2:** Locate the total B&O tax due in the table above.

**Step 3:** Read across to the next column. This is the amount of your Small Business B&O Tax Credit.

**Step 4:** On page 2, CREDITS, write this amount on the Small Business B&O Tax Credit (Credit ID 815) line.

**Note:** *If your total B&O tax due is less than \$421, the Small Business B&O Tax Credit will be equal to the amount of B&O tax due.*



Department of Revenue  
Taxpayer Account Administration  
PO Box 47476  
Olympia WA 98504-7476

## 24-Hour Automated Services

The Department of Revenue's Telephone Information Center offers several automated services. With the exception of *Tax Express* and Revenue's Internet home page, you can access any of these services by calling (800) 647-7706. Listen to the menu and select the option you wish to use.

**Fast Fax** - transmit documents directly to your fax machine. For a list of available documents, enter code 500#. To bypass menu selections, call (360) 786-6116.

**Workshops** - call to attend one of the spring or fall UBI Business Information Workshops.

**Vehicle or vessel fraud** - report vehicle or vessel licensing fraud.

**Address changes** - notify us if you have moved or changed your mailing address.

**Business closures** - notify us if you have closed or sold all or a part of your business. If you've sold your business, tell us who you sold the business to and whether you'll continue to do business under your UBI/tax registration number.

**Master Application** - request a new Master Application if you're changing your business structure (legal entity), changing or adding a trade name, opening a new location, reopening a closed business, divorcing and your spouse is no longer responsible for the business, changing your principle product or service and a license from another agency is required, or transferring the majority of a corporation's stock to different individuals.

**Copies of rules, laws, or other department publications** - request a rule, law, or other publication. An order form listing the Department's fact sheets and brochures is available via *Fast Fax*, code 501#.

**Proposed rules** - leave informal comments on proposed rule changes or ask to be placed on a mailing list to receive notice of future proposed rule-making actions.

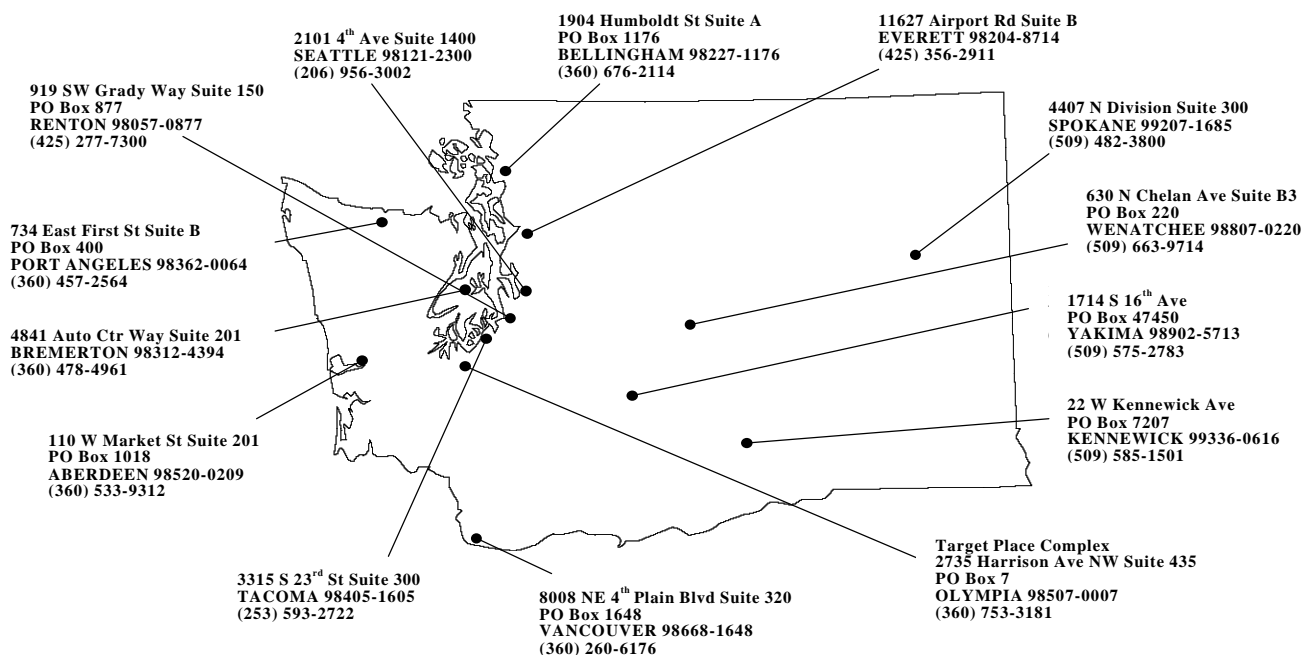
**Delinquent notices/no tax returns** - clear the delinquency if you have received a delinquent notice and you have no business to report.

**Duplicate tax returns** - request a new tax return if you've misplaced your tax return. You can have the return faxed or mailed. Have your UBI/tax registration number ready when calling.

**Tax Express** - listen to prerecorded tax information by calling (800) 334-8969. To listen to the topic of your choice, enter the three-digit code. To receive a list of topics and codes, call (800) 647-7706 and leave a message with the automated voice attendant.


**Revenue's home page** - see what's new on our home page: <http://dor.wa.gov>

## Taxpayer Assistance Locations



Need Assistance or Tax Forms?

Please call the location nearest you, or call (800) 647-7706, (360) 786-6100 in the Olympia area. Teletype (TTY) users may call (800) 451-7985. You may also access tax information on our Internet home page at <http://dor.wa.gov>.

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